

2013 DRAFTING REQUEST

Bill

Received: **10/9/2012** Received By: **jkreye**
Wanted: **As time permits** Same as LRB:
For: **Administration-Budget** By/Representing: **Ley**
May Contact: Drafter: **jkreye**
Subject: **Tax, Other - sales** Addl. Drafters:
Extra Copies:

Submit via email: **YES**
Requester's email:
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

DOA:.....Ley, BB0082 -

Topic:

Sales tax exemption for veterinarians performing custom farming services

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/11/2012			_____			
/P1	jkreye 1/15/2013	jdyer 10/15/2012	jmurphy 10/15/2012	_____	lparisi 10/15/2012		State S&L Tax
/P2		jdyer 1/15/2013	rschluet 1/15/2013	_____	mbarman 1/15/2013		State S&L

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required
Tax

FE Sent For:

<END>

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/?	jkreye	PI 10/15 jld		gm 10/15			

FE Sent For:

<END>

Kreye, Joseph

0264

From: Hanaman, Cathlene
Sent: Monday, October 08, 2012 8:46 AM
To: Kreye, Joseph; Shovers, Marc
Subject: FW: Statutory Language Drafting Request

From: Emily.Ley@wisconsin.gov [mailto:Emily.Ley@wisconsin.gov]
Sent: Tuesday, October 02, 2012 2:51 PM
To: Hanaman, Cathlene
Cc: Frederick, Caitlin - DOA; Ley, Emily A - DOA; Thornton, Scott - DOA
Subject: Statutory Language Drafting Request

Biennial Budget: 2013-15

DOA Tracking Code: BB0082

Topic: Sales Tax Exemption for Veterinarians Performing Custom Farming Services

SBO Team: TLGED

SBO Analyst: Ley, Emily - DOA
Phone: 608-266-7597
E-mail: Emily.Ley@wisconsin.gov

Agency Acronym: DOR

Agency Number: 566

Priority: Medium

Intent:

Provide statutory language under sec. 77.51, Wis. Stats., exempting purchases by veterinarians used in performing services to animals that are farm livestock and/or farm work stock. The language is intended to clarify that veterinarians perform "custom farming services" for farmers when the veterinarian services the farmers' livestock and/or work stock and are eligible for the sales tax exemptions under ss. 77.54(3) and (3m), Wis. Stats.

Attachments: False

Please send completed drafts to statlanguage@wisapps.wi.gov

ov, 77.51(2d)



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0264/P1

JK: A:...

JLd

DOA:.....Ley, BB0082 - Sales tax exemption for veterinarians performing custom farming services

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

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AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, the sale of certain items is exempt from the sales tax and the use tax if the items are used exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, and custom farming services. Under this bill, "custom farming services" include services performed by a veterinarian to animals that are farm livestock or work stock.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2

SECTION 1. 77.51 (2d) of the statutes is created to read:

1 77.51 (2d) "Custom farming services" include services performed by a
2 veterinarian to animals that are farm livestock or work stock.

SECTION 9437. Effective dates; Revenue

4 (1) CUSTOM FARMING SERVICES. The treatment of section 77.51 (2d) of the statutes
5 takes effect on the first day of the 3rd month beginning after publication.

(END)



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0264/P1

JK:jld:jm

RMR

DOA:.....Ley, BB0082 - Sales tax exemption for veterinarians performing custom farming services

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

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AN ACT ...; relating to: the budget. ✓

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State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0264/P2

JK:jld:rs

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